

REFERENCE TITLE: schools; property taxes; technical correction

State of Arizona  
House of Representatives  
Forty-eighth Legislature  
First Regular Session  
2007

## **HB 2005**

Introduced by  
Representatives Tobin, Boone: Clark, Crandall, Crump, Driggs, Kavanagh,  
McComish, Robson, Weiers J

AN ACT

AMENDING SECTION 15-980, ARIZONA REVISED STATUTES; RELATING TO SCHOOL FINANCE.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:  
2       Section 1. Section 15-980, Arizona Revised Statutes, is amended to  
3 read:

4           15-980. Uncollected property tax: supplemental state aid

5       A. If a county treasurer certifies to a school district after January  
6 1 that, in the treasurer's reasonable belief, more than twenty per cent of  
7 the primary property tax revenues that the school district is entitled by law  
8 to receive pursuant to section 42-18052 will not be remitted to the district  
9 due to property tax delinquencies, the district is eligible for supplemental  
10 state aid pursuant to this section.

11      B. On receiving a certificate pursuant to subsection A of this  
12 section, the school district may apply to the department of education for  
13 supplemental state aid. The application shall include the county treasurer's  
14 certified estimate of the total amount of uncollected primary property taxes  
15 for the school district for the tax year payable in the current fiscal year.

16      C. Within forty-five days after receiving a complete and correct  
17 application, the state board of education shall pay to the school district  
18 from amounts appropriated for state aid the amount determined in subsection B  
19 of this section. The department of education shall notify the county  
20 treasurer and the county school superintendent of the amount and the date of  
21 the payment of the supplemental state aid. Supplemental state aid paid under  
22 this section shall be excluded from the calculation made pursuant to section  
23 15-973, subsection C.

24      D. The superintendent of a school district that receives supplemental  
25 state aid shall report to the department of education between May 5 and May  
26 25 the actual amount of primary property taxes that ~~were~~ WAS not collected  
27 and remitted to the district during the current fiscal year, based on  
28 information from the county treasurer. If the amount of supplemental state  
29 aid paid pursuant to subsection C of this section exceeds the actual amount  
30 of the uncollected primary property taxes that the district is entitled to  
31 receive, the state board of education shall deduct the difference between the  
32 amount of supplemental state aid paid and the amount of the uncollected  
33 primary property taxes from the June 15 and, if necessary, subsequent  
34 apportionments of state aid pursuant to section 15-973, subsection B.

35      E. Beginning on June 1 after the payment of supplemental state aid,  
36 the county school superintendent shall report quarterly to the department of  
37 education the amount of any payments of delinquent primary property taxes  
38 received by the district during the previous quarter with respect to a tax  
39 year for which the supplemental state aid was paid and not previously  
40 deducted from state aid pursuant to subsection D of this section. The  
41 department shall deduct the amount reported from the next apportionment of  
42 state aid to the district pursuant to section 15-973, subsection B until the  
43 supplemental state aid is repaid. If the district does not receive any  
44 apportionment pursuant to section 15-973, subsection B, the department shall  
45 direct the school district superintendent to pay that amount to the state  
46 treasurer for deposit in the state general fund.